IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.8.2007

CORAM

THE HON'BLE MR.JUSTICE M.JAICHANDREN

Writ Petition No.27641 of 2007

L.G.Balakrishnan & Bros. Ltd.,
rep. by M.Jayarama Chander
Senior Manager (Taxation)
6/16/13, Krishna Rayapuram Road,
Ganapathy, Coimbatore - 641 006 .. Petitioner

vs.

The Assistant Commissioner (CT),
Fast Track Assessment Circle I,
Coimbatore - 641 018. .. Respondent

This writ petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the case from the file of the respondent in TIN 33501880016/07, dated 10.8.2007, and quash the same.

For petitioner : Mr.R.Venkatraman Senior counsel
for Mr.R.Krishnamurthy

For respondent : Mr.Haja Nazirudeen
Special Government Pleader (T)

O R D E R

Mr.Haja Nazirudeen, the learned Special Government Pleader (T), takes notice for the respondent.

2. With the consent of the learned counsels appearing on either side, the writ petition itself is taken up for final disposal.

3. It is submitted that the petitioner is a registered dealer under the provisions of The Tamil Nadu Value Added Tax Act, 2006, on the files of the respondent. The petitioner is a manufacturer of Rolon Brand Automotive, Industrial Chains and Motor Vehicle Parts.

4. The main contention of the learned counsel appearing on behalf of the petitioner is that the respondent had issued a notice, dated 9.7.2007,

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demanding the payment of tax dues, without giving sufficient opportunity to the petitioner. Even though the petitioner had requested for time to submit the objections, the impugned order had been passed in TIN:33501880016/2007, dated 10.8.2007, without granting time as requested by the petitioner and as provided under the proviso to Section 27(2) of The Tamil Nadu Value Added Tax Act, 2006. It is also submitted by the petitioner that no assessment order has been passed before the final order had been issued, under Section 27(2) of The Tamil Nadu Value Added Tax Act, 2006.

5. The learned Special Government Pleader (Tax) had not denied the contentions of the learned counsel appearing on behalf of the petitioner.

6. In such circumstances, the impugned order, dated 10.8.2007, in TIN:33501880016/2007, is set aside, permitting the petitioner to submit the objections to the notice, dated 9.7.2007, issued by the respondent, within a period of four weeks from today to enable the respondent to consider the said objections and to conduct the enquiry by giving reasonable opportunity to the petitioner and to pass appropriate orders, on merits and in accordance with law, thereon, expeditiously. Accordingly, the writ petition is allowed. No costs. Consequently, connected M.P.No.1 of 2007, is closed.

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

Lan

To:
The Assistant Commissioner (CT),
Fast Track Assessment Circle I,
Coimbatore - 641 018.
+ 1 CC to the Government Pleader SR NO 52226

+ 1 CC To Mr. R.Krishnamoorthy, Advocate SR NO.52120

W.P. No.27641 of 2007

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